

COUNTY OF FAUQUIER, VIRGINIA

Exhibit 27

**Combining Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2005**

| | Pension Trust | Agency Funds | | | | |
|------------------------------------|------------------------------------------------|------------------------------|----------------------------|-------------------------------------------|-----------------------------|-------------------|
| | Fire & Rescue Length of Service Award | Street Light Levy Fund | Special Welfare Fund | Service to Outside Agencies Fund | Detention Center Fund | Total |
| Assets | | | | | | |
| Cash and investments | \$ - | \$ 22,285 | \$ 68,288 | \$ - | \$ - | \$ 90,573 |
| Cash in custody of others | 1,080,640 | - | - | - | 42,716 | 42,716 |
| Accounts receivable | - | 309 | - | 136,983 | - | 137,292 |
| Total assets | <u>1,080,640</u> | <u>22,594</u> | <u>68,288</u> | <u>136,983</u> | <u>42,716</u> | <u>270,581</u> |
| Liabilities | | | | | | |
| Accounts payable | - | 908 | - | 113,489 | - | 114,397 |
| Amount held for clients/others | - | 21,686 | 68,288 | 23,494 | 42,716 | 156,184 |
| Total liabilities | <u>-</u> | <u>22,594</u> | <u>68,288</u> | <u>136,983</u> | <u>42,716</u> | <u>270,581</u> |
| Net Assets | | | | | | |
| Held in trust for pension benefits | <u>1,080,640</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and net assets | \$ <u>1,080,640</u> | \$ <u>22,594</u> | \$ <u>68,288</u> | \$ <u>136,983</u> | \$ <u>42,716</u> | \$ <u>270,581</u> |